

Revenue Review

What the Who the?

I have had many of you contact me re the March edition of 'Revenue Review.' I can only apologise for the non-entry of this, as it was beyond my control. My column drew the short straw, as there was a twelve-page article for March and space was at a premium. Still, it was very good to know just how many of you are reading this column.

Taxing the Mother-in-Law

One of the few exotic revenues from Victoria is on talking, Taxing the Mother-in-Law or Talking Tax. In 1904, Victoria issued a Telephone Conversation Ticket with the rate being 3d for a three minute of conversation. The Government would have made a stack of money had they introduced this talking tax for mother in laws! Strictly not a tax more of a fee for a service. Here is what I can find on this fascinating 'Talking Tax' for Victoria [fig 1]:

Public Telephone Regulations. The Coupon

System. The Postmaster-General has framed the following rules, by which subscribers to any telephone exchange may allow non-subscribers to use their services:- 1. These regulations shall take effect on the 14th day of January 1904. 2. Any subscriber to a telephone exchange who pays a subscription at the business rate may apply to the deputy Postmaster-General for permission to place his telephone at the service of the public. 3. The deputy Postmaster-General may, if he thinks fit, grant the permission applied for, and thereupon the telephone shall be available for public use subject to these regulations. 4. The subscriber shall, if the permission is granted, exhibit a plain and legible notice in a prominent position on his premises indicating that the telephone is available for public use. 5. A charge of threepence (3d) for each conversation of three minutes or part of three minutes shall be made and shall be paid by ticket as herein provided. 6. Tickets for the payment of conversation charges shall be issued by the Postmaster-General's department, and sold at the price of threepence each. Books containing twelve



Fig 1

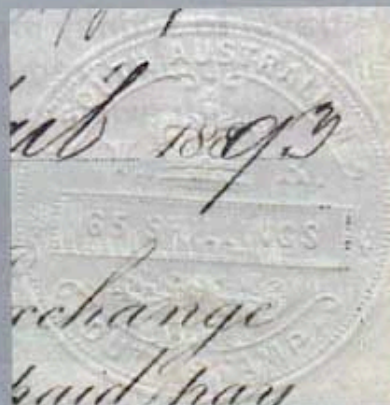


Fig 2

Dave Elsmore

tickets each may be purchased on application at the General Post Office. 7. Any person who desires to use the telephone shall place a ticket in a locked box, to be provided and kept by the subscriber, but opened and cleared only by an officer of the Postmaster-General's department, and may then use the telephone. 8. An additional ticket must be placed in the box for each three minutes or part of three minutes by which the conversations exceed the first three minutes. 9. The subscriber shall be entitled to receive one penny from the Postmaster-General for each ticket removed from the box by the officer who opens it. 10. "Nothing in these regulations shall affect the use of the telephone by the subscriber, his family or employee in his business."

The above 10 regulations were found on "Trove", in The Argus newspaper January 1904. I can find nothing else. That said, figure one is a 1d coupon [Edward reign] and not a 3d coupon as described above. I am then presuming it is a later issue when a telephone call at 3d for 3 minutes was reduced to 1d for 3 minutes? Has anybody seen or heard of other

telephone coupons for Victoria? If so can you please let me know so I can add any of this information to the listings.

More Plates

Like a London Bus, you can wait for ages for one to come along, and then 3 or 4 turn up all at once. Figure 2 is no different. These plates from South Australia rarely show up. I spoke on some coming to light last month and further noticed a couple of the same in the last Prestige Auction. This time a few of the colourless ones have shown up [fig2]

Unemployed

Figure 3 is something to add to the listings. This is the first 2/- Development Tax from Queensland with the red 'UI/1943' on top of the black 42 [1942] over date to have turned up in my 40 years of seriously collecting this State. The 1/- appears now and then but other values can be exceedingly rare. Maybe you



Fig 3



Fig 4

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are sitting there reading this saying to yourself hmm I have a book load of these, If so can you please let me know. Maybe you have other Development Tax values with the 'UI/1943' [Unemployment Insurance] overprints on, again if so please make contact with me.

On the Rails

One of the harder colours of the Victorian railway wing issues is figure 4 the 1/6d grey. Keep you eyes peeled for this elusive colour, and if you do see one don't be scared to get your wallet out.

Off the Rails

Collecting private user imprints from Queensland, or in fact any of the Australian States can be quite daunting. Figures 5 & 6 are just two more unrecorded private users to add to the listing. 'Geo. A Bond Pty Ltd' & 'Buzacott & Co Ltd'. It amazes me just how few of these actually turn up, and when they do 50%

of the time they are unlisted. Still this adds to the fun of it all.

More Vic

More on Victoria is figures 7 & 8. Figure 7 being the well-known 1d from the numeral series imperf, perf x imperf etc. Many separation variations of this issue exist, and all claim to be unique. That is pure fantasy, as more were collected at the time, especially the low value errors. I have seen a specialised collection of Victoria in the UK, with all sorts of errors in it from this issue. So if you are offered any, just watch you are not conning into parting with big bucks. Figure 8 is a different kettle of fish. Imperf Statue issues are hard. I have recorded two values imperf, the 6d and the 1/-. A nice edition to your collection if you can get hold of them.

Perfin Corner

While sorting my NSW Perfins in preparation for the



Fig 5



Fig 8



Fig 6

Dave Elsmore

NSW edition of the 'Revenue Perfins of Australia' I came across many documents showing Perfin cross overs from insurance company mergers, and figure 9 is just one example. It is the Royal Insurance Co merger of The Lancashire Insurance Company. The document showing an RIC.a perfin. The Australian Estates Co were agents for the Lancashire Insurance Company and have used their company canceller on these Perfins. Can you please have a look at your

holdings of insurance documents and see if you have any of these cross over Perfins and let me know, thanks.

I can be contacted by mail: P O Box 66
Springwood 4127 Queensland or an
Email link from my web site
ozrevenues.com



Fig 7

AUSTRALIAN ESTATES CO. LTD. 10478 1001/2 Ins.
Incorporated in England
 Agents & Attorneys for
THE LANCASHIRE INSURANCE COMPANY
formed by ROYAL INSURANCE COMPANY LIMITED
Incorporated in England
(FOR BRANCH ADDRESS SEE OVER)

-500163 **10490**
 N: **S41**

AMENDED RENEWAL CERTIFICATE

Branch Letter/Policy No.	Due Date	Sum Insured	Premium	Stamp Duty	Tax
E/P 10012 E	1 Nov	£5,004	£24. 1. 6	2. 2. 9	
Name of Insured	I.C.V.G. & D.N. Chambers		26. 4. 5		
Location	(Fire) All Sheep "The Wilderness", Barham				
Certificate to	I.C.V.G. & D.N. Chambers, "The Wilderness", BARHAM				
			Weld Office.		Agents

This is to certify that the above Policy has been **RENEWED** for a further period from the due date shown and has on the same date in 1954. (This is not a receipt for cash.)
 For and on behalf of the Company

[Signature]

£1 £1 2/- 9D

The Company should be advised of any alterations to the slab.

Fig 9